

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

Gangtok

Friday 10th February, 2023

No. 81

**GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK**

No. 09/2022-Rate/GST/SIKKIM

Date: 13th July, 2022

NOTIFICATION

In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Sikkim in the Finance Department, No. 5/2017-State Tax (Rate), dated the 28th June, 2017, namely :-

In the said notification,

- (i) in the opening paragraph, in the proviso, in clause (i), for the words and figure "serial numbers 1", the words, figure and letters "serial numbers 1AA" shall be substituted;
- (ii) in the TABLE, S. No. 1 shall be re-numbered as S. No. 1AA, and before S. No. 1AA as re-numbered, the following serial numbers and entries shall be inserted, namely :-

| (1) | (2) | (3) |
|-----|------|--|
| 1A. | 1507 | Soya-bean oil and its fractions, whether or not refined, but not chemically modified |
| 1B. | 1508 | Ground-nut oil and its fractions, whether or not refined, but not chemically modified. |
| 1C. | 1509 | Olive oil and its fractions, whether or not refined, but not chemically modified. |
| 1D. | 1510 | Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509 |
| 1E. | 1511 | Palm oil and its fractions, whether or not refined, but not chemically modified. |
| 1F. | 1512 | Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified. |

| | | |
|-----|------|--|
| 1G. | 1513 | Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified. |
| 1H. | 1514 | Rape,colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified. |
| 1I. | 1515 | Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified. |
| 1J. | 1516 | Vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared. |
| 1K. | 1517 | Edible mixtures or preparations of vegetable fats or vegetable oils or of fractions of different vegetable fats or vegetable oils of this Chapter, other than edible fats or oils or their fractions of heading 1516 |
| 1L. | 1518 | Vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516 |
| 1M. | 2701 | Coal; briquettes, ovoids and similar solid fuels manufactured from coal |
| 1N. | 2702 | Lignite, whether or not agglomerated, excluding jet |
| 1O. | 2703 | Peat (including peat litter), whether or not agglomerated" |

2. This notification shall come into force on the 18th day of July, 2022.

F. No. GOS/2009-2010/16-1C (9) VOL-II]

**Manoj Rai
Commissioner
Commercial Taxes Division
Finance Department**